



Department of Defense

INSTRUCTION

NUMBER 7000.14

March 3, 2006

USD(C)

SUBJECT: Department of Defense Financial Management Policy and Procedures

References: (a) DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures," November 15, 1992 (hereby canceled)
(b) DoD Directive 5118.3, "Under Secretary of Defense (Comptroller) (USD(C))/Chief Financial Officer (CFO), Department of Defense," January 6, 1997
(c) DoD 5025.1-M, "DoD Directives System Procedures," current edition

1. REISSUANCE AND PURPOSE

This Instruction:

1.1. Reissues Reference (a).

1.2. Authorizes the publication of DoD 7000.14-R, "DoD Financial Management Regulation," according to References (b) and (c).

2. APPLICABILITY

This Instruction applies to the Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities in the Department of Defense (hereafter referred to collectively as the "DoD Components").

3. POLICY

It is DoD policy that a single DoD-wide financial management Regulation shall be used by all DoD Components for accounting, budgeting, finance, and financial management education and training.

4. RESPONSIBILITIES

4.1. The Under Secretary of Defense (Comptroller) shall:

4.1.1. Develop, administer, and maintain DoD 7000.14-R consistent with Reference (b).

4.1.1.1. DoD 7000.14-R will consist of individual volumes by functional area.

4.1.1.2. Each volume and chapter of DoD 7000.14-R will be issued and updated independent of other volumes and chapters.

4.1.2. Monitor compliancy with DoD 7000.14-R, and grant exceptions to it.

4.2. The Heads of the DoD Components shall:

4.2.1. Ensure compliance with DoD 7000.14-R and

4.2.2. Recommend changes to it; ensure timely coordination on changes proposed by the USD(C), and submit and regularly update the distribution requirements for DoD 7000.14-R.

5. EFFECTIVE DATE

This Instruction is effective immediately.



Tina W. Joffe
Under Secretary of Defense (Comptroller)